

EXHIBIT

3

Part 2

Depreciation and Amortization Detail

OTHER DEPRECIATION

OTHER

[illegible]

916281
05-15-99

• Current year section 179 (D) • Asset disposed

SBG0000022

SBG (USA), INC.

52-1840905

FORM 1120	TAXES AND LICENSES	STATEMENT 1
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DESCRIPTION	AMOUNT
PAYROLL TAXES	6,969.
TOTAL TO FORM 1120, LINE 17	6,969.

CURRENT YEAR CONTRIBUTIONS	STATEMENT 2
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DESCRIPTION	AMOUNT
MISCELLANEOUS ORGANIZATION	237.
TOTAL CURRENT YEAR CONTRIBUTIONS	237.

STATEMENT(S) 1, 2

SBG0000023

SBG (USA), INC.

52-1840905

CONTRIBUTIONS

STATEMENT 3

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 1994

FOR TAX YEAR 1995

FOR TAX YEAR 1996

FOR TAX YEAR 1997

FOR TAX YEAR 1998

TOTAL CARRYOVER

TOTAL CURRENT YEAR CONTRIBUTIONS

237

TOTAL CONTRIBUTIONS

237

10% OF TAXABLE INCOME AS ADJUSTED

0

EXCESS CONTRIBUTIONS

237

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

STATEMENT(S) 3

SBG0000024

SBG (USA), INC.

52-1840905

FORM 1120	OTHER DEDUCTIONS	STATEMENT 4
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DESCRIPTION	AMOUNT
OFFICE EXPENSES	4,741.
TELEPHONE AND FACSIMILE	2,635.
DUES AND SUBSCRIPTIONS	420.
INSURANCE	3,239.
TRAVEL AND PROMOTION	4,860.
PROFESSIONAL FEES	7,965.
MISCELLANEOUS	168.
 TOTAL TO FORM 1120, LINE 26	 24,028.

NET OPERATING LOSS DEDUCTION	STATEMENT 5
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TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING
12/31/94	12,631.	12,631.	0.
12/31/95	14,852.	3,298.	11,554.
12/31/97	2,297.		2,297.
 NOL CARRYOVER AVAILABLE THIS YEAR			 13,851.

STATEMENT(S) 4, 5

SBG0000025

SBG (USA), INC.

52-1840905

OTHER INFORMATION	50% OR MORE OF VOTING STOCKS OWNED BY	STATEMENT	6
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(A) NAME	SAUDI BINLADIN GROUP
ADDRESS	SAUDI ARABIA
IDENTIFYING NUMBER	N/A
(B) PERCENT OF STOCK	100.00%

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT	7
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PREPAID EXPENSES	1,980.	
OTHER RECEIVABLE		590.
TOTAL TO SCHEDULE L, LINE 6	1,980.	590.

SCHEDULE L	OTHER ASSETS	STATEMENT	8
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SECURITY DEPOSITS	1,360.	
TOTAL TO SCHEDULE L, LINE 14	1,360.	

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	9
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PAYROLL TAXES WITHHELD	2,570.	
TOTAL TO SCHEDULE L, LINE 18	2,570.	

STATEMENT(S) 6, 7, 8, 9

SBG0000026

SBG (USA), INC.52-1840905

MD 500	TAXES DEDUCTED ON FEDERAL RETURN	STATEMENT	1
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DESCRIPTION	AMOUNT
PAYROLL TAXES	6969.
TOTAL TAXES DEDUCTED ON FEDERAL RETURN	6969.

STATEMENT(S) 1

SBG0000027

Form 5472 (Rev. June 1997)	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code) For tax year of the reporting corporation beginning <u>JAN 1, 1999</u> and ending <u>DEC 31, 1999</u> Note: Enter all information in English and money items in U.S. dollars.	OMB No. 1545-0805
Department of the Treasury Internal Revenue Service		

Part I Reporting Corporation (See instructions.) All reporting corporations must complete Part I.

1a Name of reporting corporation SBG (USA), INC.		1b Employer identification number 52-1840905
Number, street, and room or suite no. (If a P.O. box, see instructions) 1700 ROCKVILLE PIKE SUITE 400		1c Total assets \$ 22,239.
City, state or province, ZIP or postal code, and country ROCKVILLE MD 20852 U.S.A.		1d Principal business activity CONSULTING
1e Total value of gross payments made or received \$ 156,965.	1f Total number of Forms 5472 filed for the tax year 1	1g Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>
1h Country of incorporation USA	1i Country(ies) under whose laws the reporting corporation files an income tax return as a resident USA	1j Principal country(ies) where business is conducted USA

Part II 25% Foreign Shareholder (See instructions.)

1a Name and address of direct 25% foreign shareholder SAUDI BINLADIN GROUP SAUDI ARABIA			1b U.S. identifying number, if any N/A
1c Principal country(ies) where business is conducted SAUDI ARABIA	1d Country of citizenship, organization, or incorporation SAUDI ARABIA	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident SAUDI ARABIA	
2a Name and address of direct 25% foreign shareholder			2b U.S. identifying number, if any
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder			3b U.S. identifying number, if any
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder			4b U.S. identifying number, if any
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (See instructions.)

 Check applicable box: Is the related party a ☒ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party SAUDI BINLADIN GROUP SAUDI ARABIA		1b U.S. identifying number, if any N/A
		1c Principal business activity CONSTRUCTION
1d Relationship-Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input checked="" type="checkbox"/> 25% foreign shareholder		
1e Principal country(ies) where business is conducted SAUDI ARABIA	1f Country(ies) under whose laws the related party files an income tax return as a resident SAUDI ARABIA	

SBG0000028

SBG (USA), INC.

52-1840905

Form 5472 (Rev. 6-97)

Page 2

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related PartyIf reasonable estimates are used, check here ☒ (See instructions.)

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Rents and royalties received (for other than intangible property rights)	3	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	156,965.
6	Commissions received	6	
7	Amounts borrowed a Beginning balance b Ending balance or monthly average	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received	10	
11	Total. Combine amounts on lines 1 through 10	11	156,965.
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14	Rents and royalties paid (for other than intangible property rights)	14	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned a Beginning balance b Ending balance or monthly average	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid	21	
22	Total. Combine amounts on lines 12 through 21	22	

Part V Describe All Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party(Attach separate sheet and check here. ☐ (See instructions.)**Part VI Additional Information**

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2a	If "Yes," is the basis or inventory costs of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If "No," do not complete the rest of Part VI.		
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?		
	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

912582
12-07-99

SBG0000029

Form **966**(Rev. August 1998)
Department of the Treasury
Internal Revenue Service**Corporate Dissolution or Liquidation**

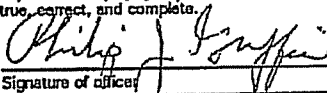
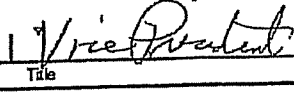
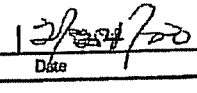
(Required under section 6043(a) of the Internal Revenue Code)

OMB No. 1545-0041

Name of corporation SBG (USA), INC.		Employer identification number 52-1840905	
Number, street, and room or suite no. (If a P.O. box number, see instructions below.) 1700 ROCKVILLE PIKE, SUITE 400		Check type of return <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120-L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other	
City or town, state, and ZIP code ROCKVILLE, MD 20852			
1 Date incorporated 6/17/1993	2 Place incorporated MARYLAND	3 Type of liquidation <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Partial	4 Date resolution or plan of complete or partial liquidation was adopted 12/30/99
5 Service Center where corporation filed its immediately preceding tax return PHILADELPHIA, PA	6 Last month, day, and year of immediately preceding tax year 12/31/98	7a Last month, day, and year of final tax year 12/31/99	7b Was corporation's final tax return filed as part of a consolidated income tax return? If "Yes," complete 7c, 7d, and 7e. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7c Name of common parent		7d Employer identification number of common parent	7e Service Center where consolidated return was filed
8 Total number of shares outstanding at time of adoption of plan of liquidation		Common 1000	Preferred
9 Date(s) of any amendments to plan of dissolution		-	
10 Section of the Code under which the corporation is to be dissolved or liquidated		331	
11 If this return concerns an amendment or supplement to a resolution or plan, enter the date the previous Form 966 was filed		-	

Attach a certified copy of the resolution or plan and all amendments or supplements not previously filed.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

 Signature of officer	 Title	 Date
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Instructions

Who must file. A corporation must file Form 966 if it adopts a resolution or plan to dissolve the corporation or liquidate any of its stock. Exempt organizations are not required to file Form 966. These organizations should see the Instructions for Form 990 or 990-PF.

When and where to file. File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file another Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if the date the earlier form was filed is entered on line 11 and a certified copy of the amendment or supplement is attached. Include all information required by Form 966 that was not given in the earlier form.

File Form 966 with the Internal Revenue Service Center where the corporation is required to file its income tax return.

Distribution of property. A corporation must recognize gain or loss on the distribution of its assets in the complete liquidation of its stock. For purposes of determining gain or loss, the distributed assets are valued at fair market value. Exceptions to this rule apply to liquidation of a subsidiary and to a distribution that is made pursuant to a plan of reorganization.

Address. Include the suite, room, or other unit number after the street address. If mail is not delivered to the street address and the corporation has a P.O. box, enter the box number instead of the street address.

Signature. The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested by a form or its instructions that is subject to the Paperwork Work Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their content may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 5 hr., 1 min.
Learning about the law or the form 6 min.
Preparing and sending the form to the IRS 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the tax form to this office. Instead, see When and where to file on this page.

Cat. No. 17053B

Form **966** (Rev. 8-98)

9/28/98

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